

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *corporate social responsibility* (csr), profitabilitas, *leverage*, dan ukuran perusahaan terhadap nilai perusahaan. Jenis penelitian ini adalah kuantitatif menggunakan metode statistik deskriptif analitis dan menggunakan teknik pengambilan sampel *non probability sampling*. Data yang digunakan dalam penelitian adalah data sekunder berupa laporan keuangan dengan sampel yang diambil 26 perusahaan *consumer goods* dengan periode waktu tiga tahun yang terdaftar di Bursa Efek Indonesia. Sedangkan teknik analisis yang digunakan adalah analisis regresi berganda.

Hasil penelitian menunjukkan bahwa *corporate social responsibility* berpengaruh positif terhadap nilai perusahaan, karena pengungkapan informasi kegiatan CSR sebagai bentuk tanggung jawab perusahaan terhadap pihak *stakeholder* yang terkena dampak dari keberadaan perusahaan. Profitabilitas berpengaruh positif terhadap nilai perusahaan, karena perusahaan dengan profitabilitas yang tinggi akan diminati oleh para investor karena dianggap memiliki kemampuan untuk menghasilkan laba yang tinggi. *Leverage* berpengaruh negatif terhadap nilai perusahaan, karena semakin besar hutang pada perusahaan maka akan semakin besar juga potensi kegagalan perusahaan yang bisa mengarahkan pada kebangkrutan usaha. Ukuran perusahaan berpengaruh positif terhadap nilai perusahaan, karena total aset perusahaan merupakan cerminan bagi besar kecilnya ukuran suatu perusahaan. Semakin besar ukuran perusahaan, maka investor cenderung lebih banyak menaruh perhatian pada perusahaan tersebut.

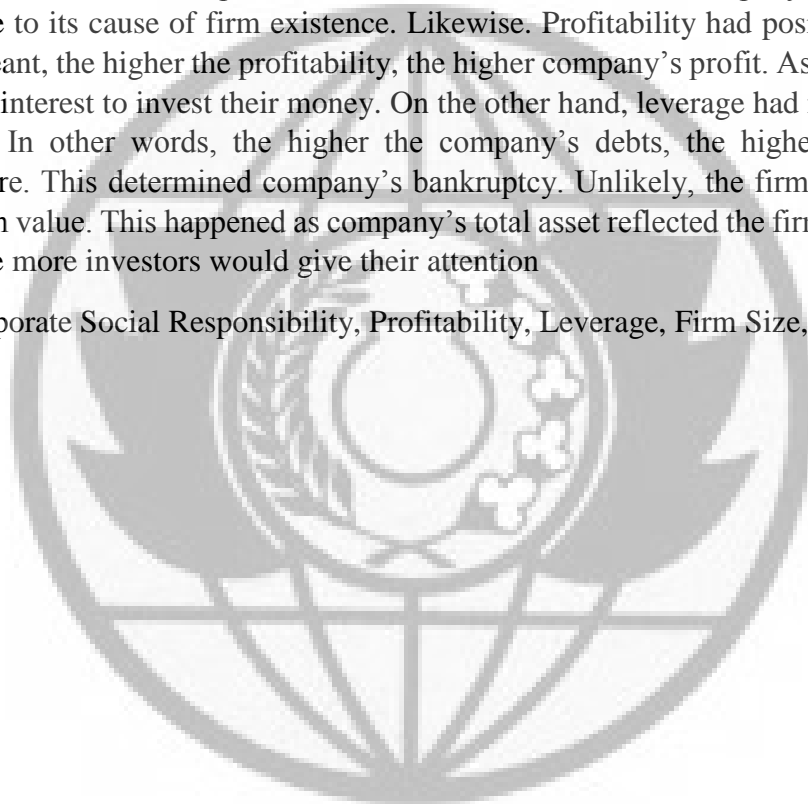
Kata Kunci: *Corporate Social Responsibility*, Profitabilitas, *Leverage*, Ukuran Perusahaan, Nilai Perusahaan.

ABTRACT

This research aimed to examine the effect of Corporate Social Responsibility (CSR), profitability, leverage, and firm size on the firm value. While, the research was descriptive-quantitative. Moreover, the data were secondary, which in the form of financial statement. Furthermore, the data collection thechnique used non-probability sampling. In line with, there were 26 consumer goods companies in 3 years as sample. In addition, the data analysis technique use multiple regression.

The research concluded Corporate Social Responsibility had positive effect on the firm value. This happened since the implementation of CSR was one of the company's liabilities on the stakeholders due to its cause of firm existence. Likewise. Profitability had positive effect on the firm value. It meant, the higher the profitability, the higher company's profit. As consequence, the investors would interest to invest their money. On the other hand, leverage had negative effect on the firm value. In other words, the higher the company's debts, the higher the potency of company's failure. This determined company's bankruptcy. Unlikely, the firm size had positive effect on the firm value. This happened as company's total asset reflected the firm size. The bigger the firm size, the more investors would give their attention

Keywords: Corporate Social Responsibility, Profitability, Leverage, Firm Size, Firm Value



ABSTRACT

This research aimed to examine the effect of Corporate Social Responsibility (CSR), profitability, leverage, and firm size on the firm value. While, the research was descriptive-quantitative. Moreover, the data were secondary, which in the form of financial statement. Furthermore, the data collection technique used non-probability sampling. In line with, there were 26 consumer goods companies in 3 years as sample. In addition, the data analysis technique used multiple regression.

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